

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re :

LEHMAN BROTHERS HOLDINGS INC., *et al.*, :

Debtors. :

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)
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**SUPPLEMENTAL AFFIDAVIT AND DISCLOSURE STATEMENT OF
NANCY A. VALENTINE,
ON BEHALF OF HAHN LOESER & PARKS LLP**

STATE OF OHIO)
) ss:
COUNTY OF CUYAHOGA)

Nancy A. Valentine, being duly sworn, upon her oath, deposes and says:

1. I am a Partner in Hahn Loeser & Parks LLP, located at 200 Public Square, Suite 2800, Cleveland, Ohio 44114(the "Firm").

2. On November 20, 2008, I executed an Affidavit and Disclosure Statement [Docket No. 1792] (the "Affidavit") in support of the Debtors' retention of the Firm as ordinary course professionals to provide legal services in conjunction with a state court foreclosure and receivership action pending in the Stark County Common Pleas Court, Stark County, Ohio styled as, *Lehman Brothers Holdings Inc. v. United Petroleum Marketing, LLC, et al.*, Case No. 2007 CV 02056 and submitted the Affidavit and a completed Retention Questionnaire (the "Questionnaire") to the Debtors' bankruptcy counsel, to be filed with the Court in accordance with the procedures set forth in the order entered November 5, 2008 authorizing the Debtors to employ professionals utilized in the ordinary course of business [Docket No. 1394]. The

Debtors subsequently filed the Affidavit and Questionnaire with the Court on November 26, 2008 [Docket No. 1792].

3. This Affidavit (the "Supplemental Affidavit") supplements the previous Affidavit.

4. The Firm has been retained by West Bay Property Owners Association, Inc. in a matter that may be adverse to Debtor Lehman Brothers Holdings Inc. and/or certain non-filed wholly-owned subsidiaries or affiliates of Debtor Lehman Brothers Holdings Inc. Such matter is not adverse to any interest of Debtor Lehman Brothers Holdings Inc. in respect of the matter in which the Firm is representing Debtor Lehman Brothers Holdings Inc. as an ordinary course professional.

By: 
Nancy A. Valentine, Esq.

Subscribed and sworn to before me
this 9th day of March, 2009



Notary Public

COLLEEN M. BENTEL, Notary Public
State of Ohio

My Commission Expires 6/7/09

